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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 22-08-2017

GST TRADE NOTICE NO.017/2017

Sub: **GST** -Notification No.24/2017-Central Tax dt.21.08.17 on time limit for payment of GST and furnishing of return in Form GSTR-3B for the month of **July-2017** and amendment to Central Tax (Rate)/ Integrated Tax (Rate)/Union Territory Tax (Rate) Notifications - Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Notifications relating to
(i) time limit for payment of GST and furnishing of return in Form GSTR-3B for the month of **July-2017** and
(ii) amendments to Central Tax (Rate)/Integrated Tax (Rate)/Union Territory Tax (Rate) Notifications. The gist of the amendments are highlighted hereunder:

Sl. No.	Notification No. & date	Provisions amended	Effect of Amendment
1	No.24/2017-Central Tax dated 21.08.2017	FORM GSTR-3B	The last date for payment of GST for the month of July-2017 has been extended upto 25.08.2017 . For those tax payers, who do not want to avail of transitional credit in TRANS I this month, the date for filing GSTR-3B is 25.08.2017 and for those who want to fill up TRANS I this month, the last date for filing of returns is 28.08.2017 , as announced earlier. Where the amount of tax payable as per FORM GSTR-3B exceeds the amount of tax deposited, the same shall be paid in cash alongwith applicable interest calculated from 26.08.2017 till the date of such deposit.
2	No.19/2017-Central Tax (Rate) dated 18.08.2017	Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 SCHEDULE III - 9%	Entries under Sl.Nos.452A to 452O relating to parts for Tractors have been inserted after Sl.No.452 in the said schedule
3	No.19/2017-Integrated Tax (Rate) dated 18.08.2017	Notification No.1/2017-Integrated Tax (Rate) dated 28.06.2017 SCHEDULE III - 18%	-do-
4	No.19/2017-Union Territory Tax (Rate) dated 18.08.2017	Notification No.1/2017-Union Territory Tax (Rate) dated 28.06.2017 SCHEDULE III - 9%	-do-

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

[C.P. RAO]

PRINCIPAL CHIEF COMMISSIONER

To

- The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
- Zonal RAC Members [By e-mail]

Copy to

- The Superintendent, Computer Section, Chennai North Commissionerate [for uploading in website]
- Sr. PS to Pr. Chief Commissioner